

UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS

MICHAEL F. PALMA )  
Petitioner )  
v. ) CIVIL ACTION NO. 14-cv-1362  
United States of America, et al. )  
Respondent. )

**DECLARATION**

ANUBHAV BAGGA declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 8701 S GESSNER STOP5434-HAL, HOUSTON, TX 77074-2944.
2. In her capacity as a revenue officer Melee Bailey conducted an investigation for the collection of tax liability of MICHAEL F. PALMA for the period(s) ended: 1040 periods ending December 31, 1997, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2006, December 31, 2007, December 31, 2011, Civil penalty periods ending December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., Revenue Officer Melee Bailey issued on April 25, 2014, an administrative summons, Internal Revenue Service Form 2039, to GECRB/Sam's Club, to produce for examination books, papers, records, or other data as described in said summons.

4. In accordance with Section 7603 of Title 26, U.S.C., on April 25, 2014, prior Revenue Officer Melee Bailey had served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, GECRB/Sam's Club, by sending via certified mail, as evidenced in the certificate of service on the reverse side of the summons.

5. In my capacity as a revenue officer I am now conducting an investigation for the collection of tax liability of MICHAEL F. PALMA for the period(s) ended: 1040 periods ending December 31, 1997, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2006, December 31, 2007, December 31, 2011, Civil penalty periods ending December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009.

6. On April 25, 2014, prior Revenue Officer Melee Bailey had served the notice required by Section 7609(a) of Title 26, U.S.C., on GECRB/Sam's Club, by sending via certified mail, as evidenced in the certificate of service of notice on the reverse side of the summons.

7. The respondent GECRB/Sam's Club, provided the summonsed materials but have not been reviewed by this Revenue Officer.

8. The books, papers, records, or other data sought by the summons were not in the possession of the Internal Revenue Service prior to the summons being served.

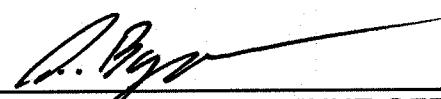
9. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

10. It is necessary to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of MICHAEL F. PALMA for the

period(s) ended December 31, 1997, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2006, December 31, 2007, December 31, 2011, Civil penalty periods ending December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, December 31, 2009.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 14<sup>th</sup> day of July, 2014.



ANUBHAV BAGGA, REVENUE OFFICER